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Contra Costa County, California

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA

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COUNTY OF CONTRA COSTA
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JUNE 30, 1982

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Contra
Costa
County

November 30, 1982

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, CA 94553

Members of the Board:

We present the annual financial report of the County of Contra Costa for the fiscal year 1981-82, in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the County Auditor-Controller, who is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Accounting System and Budgetary Control

The County's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's enterprises (e.g., Hospital and Airport) and other proprietary funds are maintained on the accrual basis.

In developing and modifying the County's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

-- the safeguarding of assets against loss from unauthorized use or disposition and

-- the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

-- the cost of a control should not exceed the benefits likely to be derived and

-- the evaluation of costs and benefits requires judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The County's independent auditors review the adequacy of internal controls as they relate to the fairness of presentation of the financial statements, and supplementary information included in the Annual Report. The Auditor's opinion is included on page 3 of this report. The internal audit staff, a division of the Auditor-Controller's department, continually reviews and updates internal audit policies in order to maintain a standardized approach to auditing the financial operations of the various County Departments.

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to Fund Balance. The Year End Fund

Balance along with projected revenues becomes available for appropriation the following year. An encumbrance system is used to facilitate effective budgetary control and to enhance cash planning and control. Open encumbrances are reported as reservations of Fund Balance at June 30.

The Reporting Entity and Its Services

This report includes financial statements for operations, enterprises, and other funds and account groups of the County. It also includes financial information on other funds kept in the County Treasury on a fiduciary basis. These are discussed further in this report under Fund Descriptions.

The County provides the full range of services contemplated by statute. This includes public safety, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

General Governmental Functions

Revenues for general governmental functions totaled $252,309,350 in 1981-82, a decrease of $603,161 from 1980-81. The amount of revenues from various sources and the changes from last year are shown in the following tabulation.

Revenue Source	Amount	Percent of Total	Increase (decrease) from 1980-81	Percent Change
Taxes and penalties	$ 66,391,638	26.3%	$ 2,986,183	4.7%
Licenses and permits	2,936,003	1.2	(100,320)	(3.3)
Fines and forfeitures	2,957,286	1.2	260,287	9.7
Use of money and property	12,419,682	4.9	(3,828,257)	(23.6)
Aid from Other Governmental Agencies	143,921,989	57.0	(4,248,276)	(2.9)
Charges for services	21,413,187	8.5	3,390,020	18.8
Other reveune	2,269,565	.9	937,202	70.3
Total	$252,309,350	100.0%	$ (603,161)	(.2)

County-wide assessed valuations of $21.6 billion represented an increase of 14.6% over the preceding year. This is attributable to new construction and to transfers of ownership.

The reduction in Use of Money and Property is due primarily to a general decline in fund reserves available for investment, and to a legislated (AB-20) transfer to the State of interest earned in prior years on impounded 1978-79 Unsecured Taxes.

Aid from State and Federal agencies represented 57.0% of total revenues compared with 58.6% for the preceding year. This decline reflects reduced support from the State and Federal governments.

The increase in Charges for Current Services reflects the County's policy of making more services self supporting.

Expenditures for general governmental purposes totaled $249,951,651, an increase of 4.7% over 1980-81. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation.

Function	Amount	Percent of total	Increase (decrease) from 1980-81	Percent Change
General Government	$ 27,611,741	11.1%	$ 4,325,947	18.6%
Public Protection	73,046,011	29.2	7,916,368	12.2
Health and Sanitation	11,540,440	4.6	(120,835)	(1.0)
Public Assistance	114,169,740	45.7	(1,589,431)	(1.4)
Education	5,178,665	2.1	(26,895)	(.2)
Public Ways	15,807,110	6.3	(240,145)	(1.5)
Recreation and Culture	32,948	--	9,969	43.4
Debt Service	2,564,996	1.0	1,015,019	76.2
Total	$249,951,651	100.0%	$11,289,997	4.7

Some of the factors that impacted on expenditure levels during the year were:

-- A general pay increase.

-- The purchase of a computer for the Elections Department

-- Increase of interest rates paid on short term borrowing.

In addition to the expenditures listed above, an Operating Transfer of $17,787,178 was made for the General Fund Subsidy of the Hospital Enterprise Fund. This was an increase of $2,671,977 (17.7%) over the previous year.

There was $8,749,027 in unreserved equity at the end of the year, down 60.9% from $22,352,108 at the close of the prior year. This balance will be used to help finance the 1982-83 budget.

Debt Administration

The County has not had any outstanding General Obligation Bonds since December, 1977.

The County finances its cash requirements prior to collection of taxes by short term borrowing.

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement System for various County buildings and other real property. In addition, the Contra Costa County Public Facilities Corporation was organized November 12, 1981 as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. Liability of the County under these and various other Long Term Leases is reported in the Notes to Financial Statements.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 30% in bankers acceptances, 15% in negotiable certificates of deposit, 15% in commercial paper with the balance invested in certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ending June 30, 1982 was 16.26%.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of Enterprise and Internal Service Funds. As of June 30, 1982, the general fixed assets of the County amounted to $96,541,833. This amount represents the original cost of the assets and is considerably less than their present value. In accordance with generally accepted accounting principles, depreciation of general fixed assets is not recognized.

Prospects for Future Years

The impact of Proposition 13, the slow economy, the depletion of the State's Surplus, and expected reductions in Federal Aid have resulted in a budget for 1982-83 of $277,789,792 which is $4,145,996 less than the 1981-82 budget. This means reductions in the County work force, curtailment and elimination of some programs, and virtual depletion of the County's Surplus (Fund Balance).

Independent Audit

For over 20 years the policy of the County has been to require an annual audit of the books of account, financial records, and transactions of all departments of the County by independent certified public accountants. This audit is performed by the firm selected by the County Grand Jury each year. This year the Grand Jury selected Peat, Marwick, Mitchell, & Co. whose opinion statement is included in this report.

Certificate of Conformance

The Municipal Finance Officers Association of the United States and Canada (MFOA) awards Certificates of Conformance in Financial Reporting for annual financial reports which meet their standards.

In order to be awarded a Certificate of Conformance, the County must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for a period of one year only. We believe our current report conforms to Certificate of Conformance Program requirements, and we are submitting it to MFOA to determine its eligibility for certification.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would also like to thank the members of the Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Donald L. Bouchet
Auditor-Controller

Melvyrn G. Wingett
County Administrator

COUNTY OF CONTRA COSTA
PUBLIC OFFICIALS
JUNE 30, 1982

ELECTED OFFICIALS

BOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

CARL RUSH	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
JAMES R. OLSSON	CLERK-RECORDER
WILLIAM A. O'MALLEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

ROBERT G. McGRATH	ROBERT J. COONEY
RICHARD E. ARNASON	ELLEN S. JAMES
MAX WILCOX, JR.	WILLIAM R. CHANNELL
WAYNE A. WESTOVER	COLEMAN F. FANNIN
GARY A. STRANKMAN	E. PATRICIA HERRON
DAVID A. DOLGIN	RICHARD L. PATSEY
MARTIN E. ROTHENBERG	NORMAN SPELLBERG

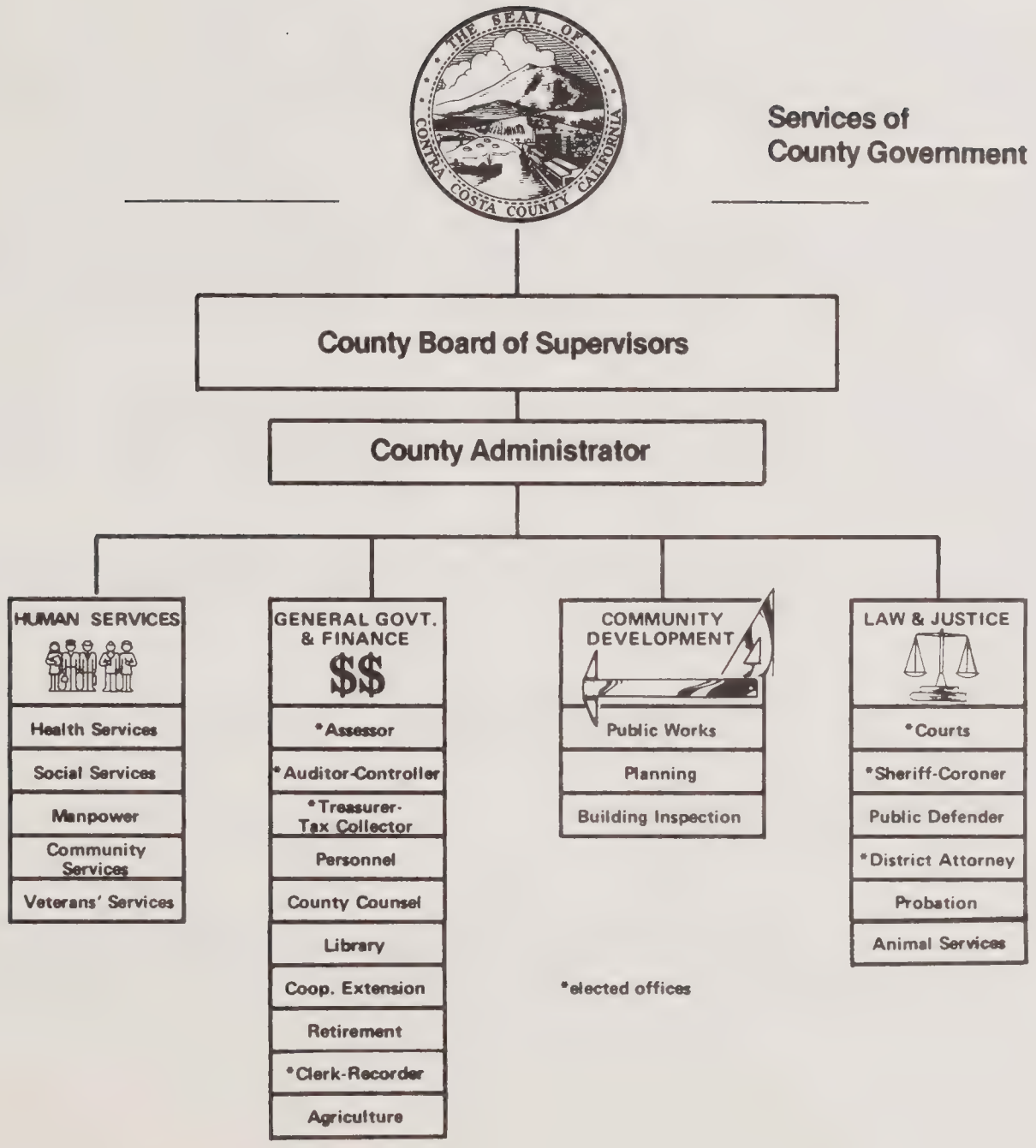
MUNICIPAL COURT JUDGES

GEORGE D. CARROLL	MARK B. SIMONS
ALLEN L. NORRIS	JOHN D. HATZENBUHLER
BESSIE P. DREIBELBIS	MICHAEL J. PHELAN
THOMAS F. CURTIN	JOSEPH R. LONGACRE, JR.
MANUEL C. ROSE, JR.	JOHN C. MINNEY
GERALD A. BELLECI	

APPOINTED OFFICIALS

DEPARTMENT HEADS

MELVYRN G. WINGETT	COUNTY ADMINISTRATIVE OFFICER
JOHN B. CLAUSEN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
J. JOSEPH COONY	DIRECTOR OF COOPERATIVE EXTENSION SERVICE
CECIL L. WILLIAMS	DIRECTOR OF EMERGENCY SERVICES
ARNOLD S. LEFF, M.D.	DIRECTOR OF HEALTH SERVICES
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
ANTHONY A. DEHAESUS	DIRECTOR OF PLANNING
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
ROBERT E. JORNLIN	DIRECTOR OF SOCIAL SERVICE
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
DONALD E. TERRILL	MARSHAL, MUNICIPAL COURTS
GERALD S. BUCK	PROBATION OFFICER
PATRICK R. MURPHY	PUBLIC DEFENDER
ELMER R. RIEGER	VETERANS' SERVICE OFFICER


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA
Services of
County Government
County Board of Supervisors
County Administrator
HUMAN SERVICES
Health Services
Social Services
Manpower
Community Services
Veterans' Services
GENERAL GOVT. & FINANCE
$$
*Assessor
*Auditor-Controller
*Treasurer-Tax Collector
Personnel
County Counsel
Library
Coop. Extension
Retirement
*Clerk-Recorder
Agriculture
COMMUNITY DEVELOPMENT
Public Works
Planning
Building Inspection
LAW & JUSTICE
*Courts
*Sheriff-Coroner
Public Defender
*District Attorney
Probation
Animal Services
*elected offices

COUNTY OF CONTRA COSTA
FUND DESCRIPTIONS
JUNE 30, 1982

GENERAL FUND

The General Fund accounts for all revenues and expenditures of the County which are not otherwise accounted for in other funds. The functions financed through this fund are general government, public protection, public ways and facilities, health and sanitation, social services, education, and culture and recreation. Revenues are derived from taxes, licenses and permits, fines, forfeits and penalties, interest, charges for current services and aid from state and federal government agencies.

SPECIAL REVENUE FUNDS

The County's Special Revenue Funds account for revenues from specific revenue sources which are restricted by statute or the granting agency and are used to finance specific projects and activities. Included in the County Special Revenue Funds are the Road, Library, Fish and Game, Federal Revenue Sharing, Domestic Violence Victim. Assistance, and Survey Monument Preservation.

CAPITAL PROJECTS FUNDS

Capital Project Funds are established to account for resources used for the acquisition of capital facilities except those financed by special assessment and proprietary funds. The Los Medanos Hospital Project was the only Capital Project Fund in 1981-82.

ENTERPRISE FUNDS

The County operates four Enterprise Funds: County Hospital, Health Maintenance Organization, County Airport, and Special Aviation. These funds are substantially self-supporting from user charges to the general public.

INTERNAL SERVICE FUNDS

The County operates ten Internal Service Funds, all of which are self-insurance funds. These funds are financed through charges to other county departments.

TRUST AND AGENCY FUNDS

The County, in its capacity as trustee, custodian or agent, maintains numerous trust and agency funds which are used to account for money and property belonging to individuals, governmental entities and non-public organizations kept in the County Treasury. These include property tax collections, employee retirement system, departmental trusts, joint powers authorities, special districts governed by the board of supervisors, and schools and special districts governed by local boards.

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for the County's property, plant and equipment, except for that which is accounted for in the proprietary funds. Certain improvements, comprising the infrastructure of the county, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage and lighting systems, are not accounted for in the general fixed assets account group. No depreciation has been provided on general property, plant and equipment items for this account group.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General long-term debt account group consists of outstanding liabilities for certain lease purchase agreements entered into by the county.

FINANCIAL SECTION

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have examined the general purpose financial statements of the various fund types and account groups of the County of Contra Costa as of and for the year ended June 30, 1982 as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The financial statements of the County of Contra Costa for the year ended June 30, 1981, were examined by other auditors whose report dated November 18, 1981, expressed an unqualified opinion on those statements except for the financial statements of the special district funds under control of local boards and school districts for which no opinion was expressed.

In our opinion, the aforementioned general purpose financial statements present fairly the financial position of the various fund types and account groups of the County of Contra Costa at June 30, 1982 and the results of operations of such funds and the changes in financial position of the Proprietary Fund Types and Similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements of the various fund types and account groups of the County of Contra Costa, taken as a whole. The supplementary financial information as listed in the table of contents and the columns on the accompanying financial statements marked "Totals" are presented for supplementary analysis purposes and are not a required part of the general purpose financial statements. The supplementary financial information have been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, such information is fairly stated in all material respects only in relation to the general purpose financial statements taken as a whole.

The statistical section listed in the table of contents was not audited by us and we express no opinion on it.

Peat, Marwick, Mitchell & Co.

PEAT, MARWICK, MITCHELL & CO.

November 26, 1982

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1982

	Governmental Fund Types		
Assets	General	Special Revenue	Capital Projects
Cash and investments	$ 5,529,192	1,655,810	905,981
Accounts receivable and accrued revenue	7,628,739	1,901,271	91,349
Due from other funds	17,925,900	2,178,137	-
Inventories of materials and supplies	878,294	-	-
Prepaid expenses and deposits	191,921	372,080	-
Unsecured taxes receivable	-	-	-
Fixed assets	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-
Total assets	$ 32,154,046	6,107,298	997,330
Liabilities and Fund Equity			
Liabilities:			
Warrants outstanding	-	-	-
Accounts payable and accrued liabilities	6,744,740	486,574	14,099
Due to other funds	6,259,188	825,054	3,186
State welfare program advances	4,664,812	-	-
Deferred revenue	378,361	1,075,455	-
Capital lease obligations	-	-	-
Unapportioned taxes	-	-	-
Unapportioned taxes - impounded	-	-	-
Due to other agencies and districts	-	-	-
Matured bonds and coupons payable	-	-	-
Total liabilities	18,047,101	2,387,083	17,285
Fund Equity:			
Contributed capital	-	-	-
Investment in general fixed assets	-	-	-
Retained earnings	-	-	-
Fund Balance:			
Reserved for encumbrances	4,041,132	1,673,594	81,996
Reserved for inventory	878,294	-	-
Reserved for employees' retirement system			
Unreserved:			
Designated for equipment replacement	3,935,276	25,886	-
Undesignated	5,252,243	2,020,735	898,049
Total fund equity	14,106,945	3,720,215	980,045
Total liabilities and fund equity	$ 32,154,046	6,107,298	997,330

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1982

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	June 30, 1982	June 30, 1981
1,087,826	19,207,757	517,899,656	-	-	546,286,222	534,029,487
14,593,464	517,269	12,056,311	-	-	36,788,403	32,154,112
2,353,661	454,498	27,198,207	-	-	50,110,403	48,472,996
372,990	-	12,850	-	-	1,264,134	1,147,468
2,049	66,418	2,148,425	-	-	2,780,893	3,018,796
-	-	16,155,387	-	-	16,155,387	13,878,931
10,422,210	-	-	96,541,833	-	106,964,043	92,935,012
-	-	-	-	16,096,457	16,096,457	8,092,552
28,832,200	20,245,942	575,470,836	96,541,833	16,096,457	776,445,942	733,729,354
-	-	17,630,939	-	-	17,630,939	16,176,148
3,962,961	10,014,192	6,509,345	-	-	27,731,911	28,320,922
11,326,843	57,006	31,639,126	-	-	50,110,403	48,472,996
12,640	-	-	-	-	4,677,452	5,508,128
91,914	-	-	-	-	1,545,730	832,414
542,932	-	-	-	16,096,457	16,639,389	8,116,719
-	-	21,575,859	-	-	21,575,859	19,012,787
-	-	13,671	-	-	13,671	11,446,785
-	-	187,353,482	-	-	187,353,482	187,650,019
-	-	500,265	-	-	500,265	1,477,911
15,937,290	10,071,198	265,222,687	-	16,096,457	327,779,101	327,014,829
10,536,689	-	-	-	-	10,536,689	10,584,637
-	-	-	96,541,833	-	96,541,833	83,779,021
2,358,221	10,174,744	-	-	-	12,532,965	7,642,353
-	-	-	-	-	5,796,722	6,482,680
-	-	-	-	-	878,294	844,042
		310,248,149			310,248,149	271,473,700
-	-	-	-	-	3,961,162	3,555,984
-	-	-	-	-	8,171,027	22,352,108
12,894,910	10,174,744	310,248,149	96,541,833	-	448,666,841	406,714,525
28,832,200	20,245,942	575,470,836	96,541,833	16,096,457	776,445,942	733,729,354

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types

For the Fiscal Year ended June 30, 1982

	Governmental Fund Types			Totals (Memorandum Only) Year ended	
	General	Special Revenue	Capital Projects	June 30, 1982	June 30, 1981
Revenues:					
Taxes	$ 63,443,159	2,948,479	-	66,391,638	63,405,455
Licenses, permits and franchises	2,895,181	40,822	-	2,936,003	3,036,323
Fines, forfeitures, and penalties	2,265,420	691,866	-	2,957,286	2,696,999
Use of money and property	12,127,519	235,134	57,029	12,419,682	16,247,939
Aid from other governmental agencies:					
State	79,856,585	6,279,519	57,951	86,194,055	78,147,667
Federal	51,899,776	5,527,459	-	57,427,235	69,783,357
Other	229,871	70,828	-	300,699	239,241
Charges for current services	19,766,359	1,646,828	-	21,413,187	18,023,167
Other revenues	2,264,627	4,938	-	2,269,565	1,332,363
Total revenues	234,748,497	17,445,873	114,980	252,309,350	252,912,511
Expenditures:					
Current:					
General government	27,099,885	376,921	134,935	27,611,741	23,285,794
Public protection	73,048,650	(2,639)	-	73,046,011	65,129,643
Health and sanitation	11,540,440	-	-	11,540,440	11,661,275
Public assistance	109,814,635	4,355,105	-	114,169,740	115,759,171
Education	1,771,938	3,406,727	-	5,178,665	5,205,560
Public ways and facilities	6,217,869	9,589,241	-	15,807,110	16,047,255
Recreation and culture	32,948	-	-	32,948	22,979
Debt service - interest on notes	2,564,996	-	-	2,564,996	1,549,977
Total expenditures	232,091,361	17,725,355	134,935	249,951,651	238,661,654
Excess of revenues over (under) expenditures	2 657,136	(279,482)	(19,955)	2,357,699	14,250,857
Other financing sources (uses):					
Operating transfers in	1,870	341,711	1,000,000	1,343,581	32,876
Operating transfers out	(18,128,889)	-	-	(18,128,889)	(15,182,044)
Total other financing sources (uses)	(18,127,019)	341,711	1,000,000	(16,785,308)	(15,149,168)
Excess of revenues and other sources over (under) expenditures and other uses	(15,469,883)	62,229	980,045	(14,427,609)	(898,311)
Fund balances at beginning of year	29,576,828	3,657,986	-	33,234,814	34,133,125
Fund balances at end of year	$ 14,106,945	3,720,215	980,045	18,807,205	33,234,814

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -

All Governmental Fund Types

For the Fiscal Year ended June 30, 1982

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	$ 65,024,000	63,443,159	(1,580,841)
Licenses, permits and franchises	3,585,045	2,895,181	(689,864)
Fines, forfeitures, and penalties	2,417,780	2,265,420	(152,360)
Use of money and property	15,687,672	12,127,519	(3,560,153)
Aid from other governmental agencies:			
State	80,614,337	79,856,585	(757,752)
Federal	66,073,135	51,899,776	(14,173,359)
Other	249,114	229,871	(19,243)
Charges for current services	20,120,803	19,766,359	(354,444)
Other revenues	2,480,385	2,264,627	(215,758)
Total revenues	256,252,271	234,748,497	(21,503,774)
Expenditures:			
Current:			
General government	30,957,791	29,540,140	1,417,651
Public protection	76,265,887	73,932,669	2,333,218
Health and sanitation	11,917,583	11,690,103	227,480
Public assistance	122,950,500	110,209,491	12,741,009
Education	1,776,706	1,774,306	2,400
Public ways and facilities	6,409,640	6,387,840	21,800
Recreation and culture	94,143	32,948	61,195
Debt service - interest on notes	2,565,920	2,564,996	924
Total expenditures	252,938,170	236,132,493	16,805,677
Excess of revenues over (under) expenditures	3,314,101	(1,383,996)	(4,698,097)
Other financing sources (uses):			
Operating transfers in	-	1,870	1,870
Operating transfers out	(18,099,278)	(18,128,889)	(29,611)
Excess of revenues and other sources over (under) expenditures and other uses	(14,785,177)	(19,511,015)	(4,725,838)
Add reserve for encumbrances	4,041,132	4,041,132	-
Fund balances at beginning of year	29,576,828	29,576,828	-
Fund balances at end of year	$ 18,832,783	14,106,945	(4,725,838)

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual -

All Governmental Fund Types

For the Fiscal Year ended June 30, 1982

Special Revenue Funds			Capital Project Funds			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
2,837,300	2,948,479	111,179	-	-	-	67,861,300	66,391,638	(1,469,662)
37,000	40,822	3,822	-	-	-	3,622,045	2,936,003	(686,042)
636,000	691,866	55,866	-	-	-	3,053,780	2,957,286	(96,494)
45,200	235,134	189,934	57,029	57,029	-	15,789,901	12,419,682	(3,370,219)
6,364,039	6,279,519	(84,520)	57,844	57,951	107	87,036,220	86,194,055	(842,165)
5,655,196	5,527,459	(127,737)	-	-	-	71,728,331	57,427,235	(14,301,096)
385,994	70,828	(315,166)	101,947	-	(101,947)	737,055	300,699	(436,356)
3,098,500	1,646,828	(1,451,672)	-	-	-	23,219,303	21,413,187	(1,806,116)
353,100	4,938	(348,162)	-	-	-	2,833,485	2,269,565	(563,920)
19,412,329	17,445,873	(1,966,456)	216,820	114,980	(101,840)	275,881,420	252,309,350	(23,572,070)
665,303	538,222	127,081	216,820	216,931	(111)	31,839,914	30,295,293	1,544,621
8,570	(2,639)	11,209	-	-	-	76,274,457	73,930,030	2,344,427
-	-	-	-	-	-	11,917,583	11,690,103	227,480
4,499,723	4,358,306	141,417	-	-	-	127,450,223	114,567,797	12,882,426
3,472,962	3,408,868	64,094	-	-	-	5,249,668	5,183,174	66,494
13,952,327	11,096,192	2,856,135	-	-	-	20,361,967	17,484,032	2,877,935
-	-	-	-	-	-	94,143	32,948	61,195
-	-	-	-	-	-	2,565,920	2,564,996	924
22,598,885	19,398,949	3,199,936	216,820	216,931	(111)	275,753,875	255,748,373	20,005,502
(3,186,556)	(1,953,076)	1,233,480	-	(101,951)	(101,951)	127,545	(3,439,023)	(3,566,568)
300,876	341,711	40,835	-	1,000,000	1,000,000	300,876	1,343,581	1,042,705
-	-	-	-	-	-	(18,099,278)	(18,128,889)	(29,611)
(2,885,680)	(1,611,365)	1,274,315	-	898,049	898,049	(17,670,857)	(20,224,331)	(2,553,474)
1,673,594	1,673,594	-	81,996	81,996	-	5,796,722	5,796,722	-
3,657,986	3,657,986	-	-	-	-	33,234,814	33,234,814	-
2,445,900	3,720,215	1,274,315	81,996	980,045	898,049	21,360,679	18,807,205	(2,553,474)

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances -
All Proprietary Fund Types and Similar Trust Funds

For the Fiscal Year ended June 30, 1982

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only) Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1982	June 30, 1981
Operating revenues:					
Use of money and property	$ 510,203	2,393,943	27,837,925	30,742,071	24,197,851
Aid from other governmental agencies	-	450,000	-	450,000	-
Charges for current services	45,301,583	6,412,552	8,168	51,722,303	44,618,162
Contributions	-	-	31,133,214	31,133,214	29,663,675
Gain (loss) on disposal or retirement of Trust investments	-	-	(1,309,905)	(1,309,905)	(7,539,938)
Total operating revenues	45,811,786	9,256,495	57,669,402	112,737,683	90,939,750
Operating expenses:					
Salaries and employees benefits	36,834,872	2,714	216,756	37,054,342	31,933,575
Services and supplies	24,030,648	942,667	507,087	25,480,402	22,516,187
Depreciation and amortization	671,536	-	-	671,536	543,589
Benefit and claim payments	-	4,710,019	18,171,110	22,881,129	19,699,260
Total operating expenses	61,537,056	5,655,400	18,894,953	86,087,409	74,692,611
Operating income (loss)	(15,725,270)	3,601,095	38,774,449	26,650,274	16,247,139
Nonoperating revenue - net	163,528	-	-	163,528	1,015,420
Operating transfers in	17,787,178	-	-	17,787,178	15,115,201
Operating transfers out	(1,000,000)	-	-	(1,000,000)	-
Net income	1,225,436	3,601,095	38,774,449	43,600,980	32,377,760
Depreciation on fixed assets financed by grants	64,083	-	-	64,083	58,796
Retained earnings/fund balances at beginning of year	1,068,702	6,573,649	271,473,700	279,116,051	246,679,497
Retained earnings/fund balances at end of year	$ 2,358,221	10,174,744	310,248,149	322,781,114	279,116,053

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Changes in Financial Position -
All Proprietary Fund Types and Similar Trust Funds

For the Fiscal Year ended June 30, 1982

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
				Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1982	June 30, 1981
Funds provided by operations:					
Net income	$ 1,225,436	3,601,095	38,774,449	43,600,980	32,377,760
Items not requiring the use of funds - depreciation and amortization	671,536	-	-	671,536	543,589
Total funds provided by operations	1,896,972	3,601,095	38,774,449	44,272,516	32,921,349
Increase in accounts payable and accrued liabilities	528,626	1,085,843	155,037	1,769,506	1,233,353
Increase in amounts due to other funds	3,449,768	6,374	-	3,456,142	6,833,874
Decrease in accounts receivable and accrued revenue	-	29,508	-	29,508	8,063
Decrease in prepaid expenses	15,582	-	62,010	77,592	1,783
Decrease in amounts due from other funds	1,346,261	1,264,237	-	2,610,498	77,212
Construction grant proceeds	16,135	-	-	16,135	12,299
Increase in capital lease obligations	518,765	-	-	518,765	-
Total funds provided	7,772,109	5,987,057	38,991,496	52,750,662	41,087,933
Funds used for:					
Increase in accounts receivable and accrued revenue	3,930,946	278,830	785,054	4,994,830	5,684,573
Increase in amounts due from other funds	167,094	206,877	250,578	624,549	2,300,003
Increase in inventories of materials and supplies	76,464	-	-	76,464	5,119
Increase in prepaid expense and deposits	501	16,418	-	16,919	50,000
Additions to fixed assets	1,937,755	-	-	1,937,755	973,945
Decrease in accounts payable and accrued liabilities	3,550	1,544,024	-	1,547,574	182,157
Decrease in other current liabilites	651,485	-	-	651,485	-
Decrease in amounts due to other funds	-	59,311	81,878	141,189	314,559
Decreasse in capital lease obligations	-	-	-	-	10,833
Total funds used	6,767,795	2,105,460	1,117,510	9,990,765	9,521,189
Net increase in cash and investments	1,004,314	3,881,597	37,873,986	42,759,897	31,566,744
Cash and investments at beginning of year	83,512	15,326,160	264,586,912	279,996,584	248,429,840
Cash and investments at end of year	$ 1,087,826	19,207,757	302,460,898	322,756,481	279,996,584

See accompanying notes to financial statements.

(1) Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into eight generic fund types and three broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The County has no general long-term debt.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds).

Special Assessment Funds -- Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied. The County has no Special Assessments.

PROPRIETARY FUNDS

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

A. Fund Accounting, Continued

FIDUCIARY FUNDS

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. Fixed Assets, Long-Term Liabilities and Other Noncurrent Accounts

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and Expendable Trust Funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets, nor has interest during construction periods been capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities, including capitalized leases, expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

B. Fixed Assets, Long-Term Liabilities and Other Noncurrent Accounts, Continued

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of long-term loans receivable are offset by fund balance reserve accounts. The County has no long-term loans receivable.

Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources", even though they are a component of net current assets. Such amounts are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

All Proprietary Funds and Nonexpendable Trust and Pension Trust Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

C. Basis of Accounting

Basis of accounting affects the period in which revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

C. Basis of Accounting, Continued

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Receipts for Licenses and Permits, Fines and Forfeitures, Charges for Current Services, Interest and Other Revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as explained below. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds and Nonexpendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the government code and other statutory provisons, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30, for each fiscal year. The County budget is an accumulation of current operating budgets from individual departments within the General Fund totaling to the General Fund budget, Special Revenue Funds, and Capital Projects Funds.

Any amendments or transfers of appropriations between object levels within the same department or between departments within any fund are authorized by the County administrative office and must be approved by the County's Board of Supervisors. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must be approved by the Board. A formal supplementary budgetary report is issued separately to integrate such amendments into the original appropriations and financing sources.

Expenditures are controlled on the object level for all budgets within the County except for fixed assets which are controlled on the sub-object level. There are no excess expenditures over the related appropriations in any object level within any fund. Budgeted amounts are reported as amended. Any individual amendments were not material in relation to the original appropriations.

The results of operations presented for budgetary purposes for the General, Special Revenue, and Capital Projects Funds includes the effects of both expenditures and encumbrances.

(Continued)

(1) Summary of Significant Accounting Policies, Continued

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

F. Investments

Investments are stated at cost or amortized cost, except for Employee Retirement System Fund investments which are stated at cost which is significantly less than market value. Investments will be carried at cost until there is evidence of permanent impairment of asset value.

G. Inventory

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Reported inventory is equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

H. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Neither are accrued in the accompanying financial statements. Accumulated vacation at June 30, 1982 is estimated to be $8,670,000. The amount of accumulated sick leave is not readily available.

I. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

J. Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

(2) Compensating Balances

The County maintains informal compensating balances with banks for services provided. Such balances are non-interest bearing and aggregate $4,400,000 at June 30, 1982.

(3) Investments

At June 30, 1982, the estimated market value of equity securities in the Employee Retirement System Fund was approximately $66,300,000 or $9,100,000 below cost. Additionaly, debt securities in the Employee Retirement System Fund had an approximate market value of $148,000,000 or $39,100,000 below cost. All other investments are stated at cost or amortized cost, which approximates market.

(4) Property Tax

The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year). Accordingly, the County Treasurer operates with assets of cash, investments and secured taxes receivable. Under the alternate apportionment method, specified amounts of penalties and interest collected on delinquent secured taxes are held in trust in the Secured Tax Losses Reserve Fund to cover possible future losses on the sale of tax-deeded property.

(Continued)

(5) Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1981	Additions	Deletions	Balance June 30, 1982
Land	$ 4,240,228	19,497	-	4,259,725
Buildings and improvements	52,254,563	4,234,555	2,437,281	54,051,837
Buildings and improvements:				
Lease purchase	13,475,779	7,700,000	-	21,175,779
Equipment	13,808,452	2,631,847	279,281	16,161,018
Equipment:				
Lease purchase	-	893,474	-	893,474
Total	$ 83,779,022	15,479,373	2,716,562	96,541,833

A summary of proprietary fund type property, plant and equipment at June 30, 1982 follows:

	Enterprise
Land	$ 869,499
Buildings and improvements	13,660,116
Buildings and improvements:	
Lease purchase	70,614
Equipment	2,679,542
Total	17,279,771
Less accumulated depreciation	6,857,561
Net	$ 10,422,210

Property, plant and equipment for Special Districts under the Board of Supervisors approximated $40,706,000 at June 30, 1982.

(Continued)

(6) Interfund Receivable/Payable

Such balances, in thousands of dollars, at June 30, 1982, were:

	Receivable	Payable
General Fund	$ 17,926	6,259
Special Revenue Funds:		
Fish and Game	1	-
Criminalistics Laboratory	3	-
Survey Monument Preservation	-	3
Road	1,648	742
Federal Revenue Sharing	364	
Domestic Violence Victim Assistance	-	10
Deferred Compensation	102	-
Criminal Justice	45	-
Library	15	70
Capital Projects Funds:		
Los Medanos Project	-	3
Enterprise Funds:		
Airport	43	132
Airport Special Aviation	-	2
Hospital	1,762	10,676
Health Maintenance Organization	548	517
Internal Service Funds:		
Risk Management	454	57
Pension Trust:		
Employees Retirement System	2,634	31
Trust & Agency:		
Districts under Board of Supervisors	442	1,137
Districts under Local Board	429	210
Tax Collection Districts	829	832
School Districts	17,018	17,103
Departmental Trusts	780	6,037
Tax Distribution Trusts	5,067	6,289
	$ 50,110	50,110

(Continued)

(7) Bonded Debt

The County is contingently liable for bonded indebtedness of special assessment districts issued under the Improvement Act of 1915. The bonds outstanding at June 30, 1982 were approximately $22,568,000. The bonded debt of Special Districts under control of the Board of Supervisors at June 30, 1982 was approximately $10,844,000 bearing interest at rates ranging from 3.75 percent to 12.0 percent and maturing through 2005.

Interest and fiscal charges of the General Fund amounting to $2,519,900 are applicable to tax anticipation notes issued and fully repaid during the year.

(8) Pension Plan

The County has a contributory pension plan covering substantially all its employees. The County's actuaries estimated the minimum contribution provision under generally accepted accounting principles for the fiscal year ended June 30, 1982 to be approximately $24,648,000. Contributions made by the County and by County employees for the year ended June 30, 1982 approximated $24,803,000 and $7,555,000, respectively.

At January 1, 1982, the most recent actuarial valuation of the plan, the actuarially computed present value of accumulated plan benefits are summarized as follows:

Actuarial present value of accumulated plan benefits:

Vested	$ 363,105,000
Nonvested	10,019,000
	$ 373,124,000
Net assets available for benefits	$ 310,248,000

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits is 8%.

The County's policy is to fund expected "basic" benefits and cost-of-living benefits over the average working lifetime of present members, except that unfunded prior service cost arising from plan amendments, actuarial gains and losses, or other factors has been funded over 28 1/2 years.

(Continued)

(9) Segment Information for Enterprise Funds

The key financial data for the Enterprise Funds for the year ended June 30, 1982, are as follows:

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Total Enterprise Funds
Operating revenues	$ 510,203	-	44,097,753*	1,203,830	45,811,786
Operation expenses	529,763	2,745	58,510,470	1,822,542	60,865,520
Depreciation	140,692	-	530,844	-	671,536
Operating income (loss)	(160,252)	(2,745)	(14,943,561)	(618,712)	(15,725,270)
Non-operating revenues	158,408	5,120	-	-	163,528
Operating transfers in	-	-	17,199,103	588,075	17,787,178
Operating transfers out	-	-	1,000,000	-	1,000,000
Net income (loss)	$ (1,844)	2,375	1,255,542	(30,637)	1,225,436
Property, plant and equipment additions	168,732	-	1,706,307	62,716	1,937,755
Net working capital	69,806	12,375	2,935,397	(9,946)	3,015,632
Long-term liabilities	-	-	542,932	-	542,932
Total equity	2,744,898	12,375	10,076,867	60,770	12,894,910

*Net of provisions for bad debts and contractual adjustments of $2,711,168 and $4,163,968, respectively.

Accounts receivable and accrued revenue of the Hospital are reflected net of allowances for bad debts and contractual adjustments of $10,475,157 and $6,266,368, respectively.

(10) County Hospital Subvention

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last four years are as follows:

Year Ended June 30	Contribution to Hospital
1979	11,092,089
1980	10,510,687
1981	15,115,201
1982	17,787,178

(Continued)

(11) Lease Commitments

The County conducts a portion of its operations under leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

The County has entered into capital lease obligations under lease/purchase agreements with the Employees' Retirement System for various County buildings and other real property. During 1982, the County entered into two building leases with a non-profit corporation. The first lease involved a sale-leaseback of property with total payments of $3,327,660 extending to June 15, 1992. The second lease terminates on April 15, 1997 with lease payments totaling $9,488,010. Both leases contain options to terminate before the above stipulated dates. The County also leases other buildings under capital leases. Lease payments (principal and interest) under capital leases included in expenditures for the year amounted to $1,092,111 for the General and Special Revenue Funds combined, $12,168 for the Hospital Enterprise Fund and $379,320 for Special Districts under control of the Board of Supervisors.

Real property under capital leases is included in fixed assets as June 30, 1982, in the following amounts:

	General County fixed assets	Hospital Enterprise Fund
Land	$ -	14,000
Buildings and improvements	21,175,779	56,614
	21,175,779	70,614
Less accumulated depreciation	-	4,245
	$ 21,175,779	66,369

Real property under capital leases for Special Districts under control of the Board of Supervisors at June 30, 1982 approximated $3,353,539.

Interest rates on capital lease obligations range from 5 percent to 9.5 percent on leases from the Employees' Retirement System and 5 percent to 12 percent on other major building leases.

The County has an option to purchase each of the properties under lease/purchase agreements with the Employees' Retirement System at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5 percent to 9.5 percent. In the event the County does not exercise its option to purchase a building, the Retirement System has the option to purchase the County land on which the building is located at the fair market value at the time the lease terminates. Several of the other major building leases contain purchase options at the termination of the leases for nominal purchase prices.

(Continued)

(11) Lease Commitments, Continued

Capital Leases, Continued

Future minimum lease payments under capital leases together with the related present value of the capital lease obligations at June 30, 1982 are as follows:

	Fiscal year ending June 30,	Equipment leases	Lease/purchase agreement with Employees' Retirement System	Other major building leases	Total
General County:	1983	$ 342,684	687,126	1,559,682	2,589,492
	1984	356,020	719,774	1,579,609	2,655,403
	1985	228,841	605,069	1,574,609	2,408,519
	1986	210,044	605,069	1,599,979	2,415,092
	1987	196,471	703,309	1,617,949	2,517,729
	1988-2002	178,234	772,769	16,518,753	17,469,756
Total minimum lease payments		1,512,294	4,093,116	24,450,581	30,055,991
Less amount representing interest		618,820	653,895	12,686,819	13,959,534
Present value of capital lease obligations		$ 893,474	3,439,221	11,763,762	16,096,457
Hospital Enterprise Fund:					
	1983	152,960	-	12,168	165,128
	1984	152,960	-	6,084	159,044
	1985	134,938	-	-	134,938
	1986	128,931	-	-	128,931
	1987	99,807	-	-	99,807
Total minimum lease payments		669,596	-	18,252	687,848
Less amount representing interest		141,664	-	3,252	144,916
Present value of capital lease obligations		$ 527,932	-	15,000	542,932

Present value of the future minimum lease payments under Capital Leases for Special Districts under control of the Board of Supervisors approximated $1,990,979.

(Continued)

(11) Lease Commitments, Continued

Operating Leases

Total rental expense for the year ended June 30, 1982 for all operating leases and month-to-month lease arrangements amounted to $4,992,648 for the General Fund, $281,582 for the Special Revenue Funds, and $924,488 for the Hospital Enterprise Fund.

At June 30, 1982, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows:

Fiscal year ending June 30,	General Fund	Hospital Enterprise Fund
1983	$ 2,301,287	112,083
1984	1,904,302	52,680
1985	1,271,004	52,680
1986	695,778	52,680
1987	419,313	52,680
1988-1994	520,728	83,410

(12) Home Mortgage Revenue Bonds

On May 11, 1981, the Board of Supervisors, by Resolution No. 82/531, authorized the issuance of up to $62,400,000 in 1982 Home Mortgage Revenue Bonds. The purpose of the bonds is to provide funds to purchase mortgage loans on newly constructed or existing single family residences within the unincorporated areas of the County and any participating city.

On June 1, 1982, the County issued $62,400,000 in bonds designating $59,455,000 of the proceeds for mortgage loans and the remainder for a capital reserve fund, costs of issuance and underwriter discounts. Serial bonds totaling $8,765,000 mature between 1984 and 1996 on January 1 and July 1 of each year with interest rates ranging from 8.25% to 12.50%. Term bonds of $53,635,000, with interest at 12.50%, mature July 1, 2010.

Interest is payable on January 1 and July 1 of each year commencing January 1, 1983. The bonds are secured by a pledge of mortgage loans purchased, revenues, mortgage insurance proceeds, and all other funds and accounts held by the trustee as provided by the resolution and are not an obligation of the County.

(Continued)

(13) Self-Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County became self-insured in 1981 for costs of its employees' dental and its management employees' long-term disability programs. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. In the opinion of County Counsel, it is not possible to accurately predict the County's public liability for claims instituted against the County, but final disposition should not materially affect the financial position of the County.

(14) Revenue Sharing Funds

The County recorded Federal Revenue Sharing entitlements totaling $4,762,439 and budgeted appropriations of $4,465,723 during the current year. A separate audit report dated November 26, 1982 relating to compliance with Revenue Sharing regulations was issued.

(15) Contingent Liabilities

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs including the year ended June 30, 1982, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Management believes that such disallowances, if any, would not have a material effect on the financial statements.

SPECIAL REVENUE FUNDS

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1982

	Road	Library	Criminalistics Laboratory	Fish and Game	Survey Monument Preservation	Federal Revenue Sharing	Service Areas Revolving	Victim Assistance
ASSETS								
Cash and investments	$ 124,092	529,328	(3,576)	9,887	148,396	(406,430)	100,000	9,232
Accounts receivable and accrued revenue	653,213	9,080	-	-	270	1,235,472	-	416
Due from other funds	1,647,614	14,987	3,576	660	-	363,787		-
Prepaid expenses and deposits	371,855	225	-	-	-	-	-	-
TOTAL ASSETS	$ 2,796,774	553,620	-	10,547	148,666	1,192,829	100,000	9,648
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts payable and accrued liabilities	175,392	307,952	-	-	-	3,212	-	-
Due to other funds	741,912	70,608	-	-	2,823	-	-	9,648
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	917,304	378,560	-	-	2,823	3,212	-	9,648
Fund Equity								
Reserved for encumbrances	1,506,951	163,442	-	-	-	3,201	-	
Unreserved:								
Designated for equipment replacement		25,886	-	-		-		
Undesignated	372,519	(14,268)	-	10,547	145,843	1,186,416	100,000	-
Total Fund Equity	1,879,470	175,060	-	10,547	145,843	1,189,617	100,000	-
TOTAL LIABILITIES AND FUND EQUITY	$ 2,796,774	553,620	-	10,547	148,666	1,192,829	100,000	9,648

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS

JUNE 30, 1982

Criminal Justice	Sans Crainte Drainage	Deferred Compensation	TOTALS June 30, 1982	TOTALS June 30, 1981
29,705	142,908	972,268	1,655,810	198,925
-	2,820	-	1,901,271	2,924,723
45,399	-	102,114	2,178,137	2,071,523
-	-	-	372,080	458,076
75,104	145,728	1,074,382	6,107,298	5,653,247
-	-	18	486,574	806,685
-	-	63	825,054	1,188,576
-	-	1,075,455	1,075,455	-
-	-	1,075,536	2,387,083	1,995,261
			1,673,594	2,613,395
			25,886	22,274
75,104	145,728	(1,154)	2,020,735	1,022,317
75,104	145,728	(1,154)	3,720,215	3,657,986
75,104	145,728	1,074,382	6,107,298	5,653,247

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

	Road	Library	Criminalistics Laboratory	Fish and Game	Survey Monument Preservation	Federal Revenue Sharing	Service Areas Revolving
REVENUES							
Taxes	$ —	2,948,479	—	—	—	—	—
Licenses, permits and franchises	—	—	—	—	—	—	—
Fines, forfeitures and penalties	431,408	—	(3,469)	8,823	—	—	—
Use of money and property	145,879	13,112	—	—	—	—	—
Aid from other governmental agencies							
State	5,889,106	400,413	—	—	—	(10,000)	—
Federal	721,572	1,073	—	—	—	4,804,814	—
Other	68,034	2,794	—	—	—	—	—
Charges for current services	1,537,715	69,463	—	—	39,650	—	—
Other revenue	—	4,874	—	—	—	64	—
Total revenues	$ 8,793,714	3,440,208	(3,469)	8,823	39,650	4,794,878	
EXPENDITURES							
Current							
General government	—	56,634	—	—	29,599	49,368	—
Public protection	—	—	(3,526)	887	—	—	—
Health and sanitation	—	—	—	—	—	—	—
Public assistance	—	—	—	—	—	4,321,081	—
Education	—	3,406,727	—	—	—	—	—
Public ways and facilities	9,589,241	—	—	—	—	—	—
Total expenditures	9,589,241	3,463,361	(3,526)	887	29,599	4,370,449	—
Excess of revenues (expenditures)	(795,527)	(23,153)	57	7,936	10,051	424,429	—
Operating transfers in	341,711	—	—	—	—	—	—
Revenues and other sources over (under) expenditures and other uses	(453,816)	(23,153)	57	7,936	10,051	424,429	—
Fund balances at beginning of year	2,333,286	198,213	(57)	2,611	135,792	765,188	100,000
Fund balances at end of year	$ 1,879,470	175,060	—	10,547	145,843	1,189,617	100,000

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

Victim Assistance	Criminal Justice	Sans Crainte Drainage	Deferred Compensation	TOTALS June 30, 1982	June 30, 1981
				2,948,479	2,320,852
34,024	-	6,798	-	40,822	38,589
-	255,104	-	-	691,866	439,125
-	-	15,976	60,167	235,134	37,228
-	-	-	-	6,279,519	7,012,009
-	-	-	-	5,527,459	6,160,675
-	-	-	-	70,828	136,400
-	-	-	-	1,646,828	1,145,806
-	-	-	-	4,938	120,919
34,024	255,104	22,774	60,167	17,445,873	17,411,603
-	180,000	-	61,320	376,921	347,828
-	-	-	-	(2,639)	902,924
-	-	-	-		10,369
34,024	-	-	-	4,355,105	3,742,993
-	-	-	-	3,406,727	2,788,531
-	-	-	-	9,589,241	11,297,151
34,024	180,000	-	61,320	17,725,355	19,089,796
-	75,104	22,774	(1,153)	(279,482)	(1,678,193)
-	-	-	-	341,711	(36,975)
-	75,104	22,774	(1,153)	62,229	(1,715,168)
-	-	122,953	-	3,657,986	5,373,154
-	75,104	145,727	(1,153)	3,720,215	3,657,986

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Fines, forfeitures, and penalties	$ 450,000	431,408	(18,592)	427,004
Use of money and property	14,000	145,879	131,879	13,025
Aid from other governmental agencies				
State	5,941,485	5,889,106	(52,379)	6,641,665
Federal	1,430,496	721,572	(708,924)	1,349,439
Other	189,600	68,034	(121,566)	136,400
Charges for current services	2,975,300	1,537,715	(1,437,585)	1,020,435
Other revenue	350,000	-	(350,000)	116,598
Total Revenues	11,350,881	8,793,714	(2,557,167)	9,704,566
EXPENDITURES:				
Current				
Public ways and facilities	13,952,327	11,096,192	2,856,135	13,810,596
Total Expenditures	13,952,327	11,096,192	2,856,135	13,810,596
Excess of Revenues (Expenditures)	(2,601,446)	(2,302,478)	298,968	(4,106,030)
Operating Transfers In	296,361	341,711	45,350	-
Revenues and other sources over (under) expenditures and other uses	(2,305,085)	(1,960,767)	344,318	(4,106,030)
Add Reserve for encumbrances	1,506,951	1,506,951	-	2,513,445
Fund Balance at beginning of year	2,333,286	2,333,286	-	3,925,871
Fund Balance at end of year	$ 1,535,152	1,879,470	344,318	2,333,286

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Taxes	$ 2,837,300	2,948,479	111,179	2,320,852
Use of money and property	16,200	13,112	(3,088)	14,679
Aid from other governmental agencies				
State	422,554	400,413	(22,141)	360,344
Federal	700	1,073	373	287
Other	196,394	2,794	(193,600)	-
Charges for current services	63,200	69,463	6,263	73,260
Other revenue	3,100	4,874	1,774	4,029
Total Revenues	3,539,448	3,440,208	(99,240)	2,773,451
EXPENDITURES:				
Current				
General government	217,935	217,935	-	32,440
Education	3,472,962	3,408,868	64,094	2,828,626
Total Expenditures	3,690,897	3,626,803	64,094	2,861,066
Excess of Revenues (Expenditures)	(151,449)	(186,595)	(35,146)	(87,615)
Add Reserve for encumbrances	163,442	163,442	-	59,242
Fund Balance at beginning of year	198,213	198,213	-	226,586
Fund Balance at end of year	$ 210,206	175,060	(35,146)	198,213

COUNTY OF CONTRA COSTA
CRIMINALISTICS LABORATORY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Fines, forfeitures, and penalties	$ -	(3,469)	(3,469)	4,943
Total Revenues	-	(3,469)	(3,469)	4,943
EXPENDITURES:				
Current				
Public protection	-	(3,526)	3,526	5,000
Total Expenditures	-	(3,526)	3,526	5,000
Excess of Revenues (Expenditures)		57	57	(57)
Operating transfers in	57	-	(57)	-
Revenues and other sources over (under) expenditures and other uses	57	57	-	(57)
Fund Balance at beginning of year	(57)	(57)	-	-
Fund Balance at end of year	$ -	-	-	(57)

COUNTY OF CONTRA COSTA
FISH AND GAME SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Fines, forfeitures, and penalties	$ 6,000	8,823	2,823	7,178
Total Revenues	6,000	8,823	2,823	7,178
EXPENDITURES:				
Current				
Public protection	8,570	887	7,683	7,944
Total Expenditures	8,570	887	7,683	7,944
Excess of Revenues (Expenditures)	(2,570)	7,936	10,506	(766)
Fund Balance at beginning of year	2,611	2,611	-	3,377
Fund Balance at end of year	$ 41	10,547	10,506	2,611

COUNTY OF CONTRA COSTA
SURVEY MONUMENT PRESERVATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Charges for current services	$ 60,000	39,650	(20,350)	51,300
Total Revenues	60,000	39,650	(20,350)	51,300
EXPENDITURES:				
Current				
General government	200,000	29,599	170,401	7,194
Total Expenditures	200,000	29,599	170,401	7,194
Excess of Revenues (Expenditures)	(140,000)	10,051	150,051	44,106
Operating transfers in	4,458	-	(4,458)	-
Revenues and other sources over (under) expenditures and other uses	(135,542)	10,051	145,593	44,106
Add Reserve for encumbrances	-	-	-	250
Fund Balance at beginning of year	135,792	135,792	-	91,436
Fund Balance at end of year	$ 250	145,843	145,593	135,792

COUNTY OF CONTRA COSTA
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Aid from other governmental agencies				
State	$ -	(10,000)	(10,000)	10,000
Federal	4,224,000	4,804,814	580,814	4,810,949
Charges for current services	-	-	-	811
Other revenue	-	64	64	291
Total Revenues	4,224,000	4,794,878	570,878	4,822,051
EXPENDITURES:				
Current				
General government	49,368	49,368		356,843
Public protection	-	-		889,980
Health and sanitation	-	-		10,369
Public assistance	4,465,723	4,324,282	141,441	3,715,183
Total Expenditures	4,515,091	4,373,650	141,441	4,972,375
Excess of Revenues (Expenditures)	(291,091)	421,228	712,319	(150,324)
Add Reserve for encumbrances	3,201	3,201	-	40,457
Fund Balance at beginning of year	765,188	765,188	-	875,055
Fund Balance at end of year	$ 477,298	1,189,617	712,319	765,188

COUNTY OF CONTRA COSTA
DOMESTIC VIOLENCE VICTIM ASSISTANCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Licenses, permits and franchises	$ 34,000	34,024	24	32,424
Total Revenues	34,000	34,024	24	32,424
EXPENDITURES:				
Current				
Public assistance	34,000	34,024	(24)	36,056
Total Expenditures	34,000	34,024	(24)	36,056
Excess of Revenues (Expenditures)	-	-	-	3,632
Fund Balance at beginning of year	-	-	-	3,632
Fund Balance at end of year	$ -	-	-	-

COUNTY OF CONTRA COSTA
CRIMINAL JUSTICE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual (1)
REVENUES:				
Fines, forfeitures, and penalties	$ 180,000	255,104	75,104	-
Total Revenues	180,000	255,104	75,104	-
EXPENDITURES:				
Current				
General government	180,000	180,000	-	-
Total Expenditures	180,000	180,000	-	-
Excess of Revenues (Expenditures)	-	75,104	75,104	
Fund Balance at beginning of year	-	-	-	-
Fund Balance at end of year	$ -	75,104	75,104	-

(1) This fund did not exist in 1980-81.

COUNTY OF CONTRA COSTA
SANS CRAINTE DRAINAGE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1982

	1981-82			
	Budget	Actual	Variance-Favorable (Unfavorable)	1980-81 Actual
REVENUES:				
Licenses, permits and franchises	$ 3,000	6,798	3,798	6,165
Use of money and property	15,000	15,976	976	9,525
Total Revenues	18,000	22,774	4,774	15,690
EXPENDITURES:				
Current				
General government	18,000	-	18,000	-
Total Expenditures	18,000	-	18,000	-
Excess of Revenues (Expenditures)	-	22,774	22,774	15,690
Fund Balance at beginning of year	122,953	122,953	-	107,263
Fund Balance at end of year	$122,953	145,727	22,774	122,953

ENTERPRISE FUNDS

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
JUNE 30, 1982

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Totals June 30, 1982	Totals June 30, 1981
ASSETS						
Cash and investments	$ 72,431	15,105	965,852	34,438	1,087,826	83,513
Accounts receivable and accrued revenue	128,089	-	14,464,439	936	14,593,464	10,662,518
Due from other funds	43,116	-	1,762,309	548,236	2,353,661	3,532,828
Inventories of materials and supplies	-	-	372,990	-	372,990	296,526
Prepaid expenses and deposits	-	-	2,049	-	2,049	17,129
Fixed Assets	2,675,092	-	7,684,402	62,716	10,422,210	9,155,991
Total assets	$2,918,728	15,105	25,252,041	646,326	28,832,200	23,748,505
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable and accrued liabilities	42,216	113	3,867,242	53,390	3,962,961	4,193,923
Due to other funds	131,614	2,617	10,675,769	516,843	11,326,843	7,877,074
State welfare program advances	-	-	12,640	-	12,640	-
Deferred revenue	-	-	76,591	15,323	91,914	-
Capital lease obligations	-	-	542,932	-	542,932	24,167
Total liabilities	173,830	2,730	15,175,174	585,556	15,937,290	12,095,164
Fund Equity:						
Contributed capital	2,578,342	-	7,948,347	10,000	10,536,689	10,584,637
Retained earnings	166,556	12,375	2,128,520	50,770	2,358,221	1,068,704
Total fund equity	2,744,898	12,375	10,076,867	60,770	12,894,910	11,653,341
Total liabilities and fund equity	$2,918,728	15,105	25,252,041	646,326	28,832,200	23,748,505

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Totals June 30, 1982	Totals June 30, 1981
Operating Revenues:						
Use of money and property	$510,203	-	-	-	510,203	492,322
Charges for current services	-	-	44,097,753	1,203,830	45,301,583	36,851,874
Total operating revenues	510,203	-	44,097,753	1,203,830	45,811,786	37,344,196
Operating expenses:						
Salaries and employee benefits	195,675	-	36,397,278	241,919	36,834,872	31,732,778
Services and supplies	334,088	2,745	22,113,192	1,580,623	24,030,648	21,455,938
Depreciation and amortization	140,692	-	530,844	-	671,536	543,589
Total operating expenses	670,455	2,745	59,041,314	1,822,542	61,537,056	53,732,305
Operating income (loss)	(160,252)	(2,745)	(14,943,561)	(618,712)	(15,725,270)	(16,388,109)
Non-operating revenues - net	158,408	5,120	-	-	163,528	1,015,420
Operating subsidy from general fund	-	-	17,199,103	588,075	17,787,178	15,115,201
Operating transfer out - Los Medanos project	-	-	(1,000,000)	-	(1,000,000)	-
Net income (loss)	(1,844)	2,375	1,255,542	(30,637)	1,225,436	(257,488)
Add depreciation on fixed assets financed by grants	64,083	-	-	-	64,083	58,796
Increase (decrease) in retained earnings/fund balances	62,239	2,375	1,255,542	(30,637)	1,289,519	(198,692)
Retained earnings/fund balances at beginning of year	104,317	10,000	872,978	81,407	1,068,702	1,267,396
Retained earnings/fund balances at end of year	$166,556	12,375	2,128,520	50,770	2,358,221	1,068,704

COUNTY OF CONTRA COSTA
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Totals June 30, 1982	Totals June 30, 1981
Funds provided by:						
Operations						
Net income (loss)	$ (1,844)	2,375	1,255,542	(30,637)	1,225,436	(257,488)
Items not requiring the use of funds - depreciation and amortization	140,692	-	530,844	-	671,536	543,589
Total provided by operations	138,848	2,375	1,786,386	(30,637)	1,896,972	286,101
Increase in accounts payable and accrued liabilities	-	112	496,699	31,815	528,626	-
Increase in amounts due to other funds	69,786	2,617	3,120,396	256,969	3,449,768	6,723,612
Decrease in accounts receivable and accrued revenue	-	-	-	-	-	8,063
Decrease in prepaid expense	15,582	-	-	-	15,582	1,783
Decrease in amounts due from other funds	-	-	1,346,261	-	1,346,261	41,403
Construction grant proceeds	16,135	-	-	-	16,135	12,299
Increase on capital lease obligations	-	-	518,765	-	518,765	-
Total funds provided	240,351	5,104	7,268,507	258,147	7,772,109	7,073,261
Funds used for:						
Increase in accounts receivable and accrued revenue	56,458	-	3,873,463	1,025	3,930,946	3,952,260
Increase in amounts due from other funds	1,641	-	-	165,453	167,094	2,010,416
Increase in inventories of materials and supplies	-	-	76,464	-	76,464	5,119
Increase in prepaid expense and deposits	-	-	501	-	501	-
Additions to property and equipment	168,732	-	1,706,307	62,716	1,937,755	973,945
Decrease in accounts payable and accrued liabilities	3,550	-	-	-	3,550	182,157
Decrease in other current liabilities	-	-	651,485	-	651,485	-
Reduction of capital lease obligations	-	-	-	-	-	10,833
Total funds used	230,381	-	6,308,220	229,194	6,767,795	7,134,730
Increase (decrease) in cash and investments	9,970	5,104	960,287	28,953	1,004,314	(61,469)
Balance at beginning of year	62,461	10,001	5,565	5,485	83,512	144,982
Balance at end of year	$ 72,431	15,105	965,852	34,438	1,087,826	83,513

INTERNAL SERVICE FUNDS

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
JUNE 30, 1982

	Employee Dental	Long-Term Disability	Workers Compensation Consolidated Fire	Workers Compensation Riverview Fire	Workers Compensation County	Automotive Liability
ASSETS						
Cash and investments	$314,773	261,636	1,516,031	714,029	6,472,123	1,555,702
Accounts receivable and accrued revenue	6,245	16,974	45,377	19,485	180,760	41,810
Due from other funds	-	-	24,646	9,035	213,940	-
Prepaid expenses and deposits	50,000	167	2,113	650	13,488	-
Total assets	$371,018	278,777	1,588,167	743,199	6,880,311	1,597,512
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable and accrued liabilities	279,999	279,077	582,530	52,773	2,983,688	325,400
Due to other funds	1,840	204	1,364	341	9,664	12,203
Total liabilities	281,839	279,281	583,894	53,114	2,993,352	337,603
Fund Equity:						
Fund balances:						
Reserved	89,179	(504)	1,004,273	690,085	3,886,959	1,259,909
Total fund equity	89,179	(504)	1,004,273	690,085	3,886,959	1,259,909
Total liabilities and fund equity	$371,018	278,777	1,588,167	743,199	6,880,311	1,597,512

COUNTY OF CONTRA COSTA
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
JUNE 30, 1982

Public Liability	State Unemployment Insurance	Medical Liability	Special District Property Insurance	Totals (Memorandum Only) June 30, 1982	Totals (Memorandum Only) June 30, 1981
4,256,968	1,537,297	2,129,198	450,000	19,207,757	15,326,160
121,189	56,498	28,931	-	517,269	267,947
168,445	-	-	38,432	454,498	1,511,857
-	-	-	-	66,418	50,000
4,546,602	1,593,795	2,158,129	488,432	20,245,942	17,155,964
3,090,725	230,000	2,190,000	-	10,014,192	10,472,372
20,339	2,916	8,135	-	57,006	109,943
3,111,064	232,916	2,198,135	-	10,071,198	10,582,315
1,435,538	1,360,879	(40,006)	488,432	10,174,744	6,573,649
1,435,538	1,360,879	(40,006)	488,432	10,174,744	6,573,649
4,546,602	1,593,795	2,158,129	488,432	20,245,942	17,155,964

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

	Employee Dental	Long-Term Disability	Workers Compensation Consolidated Fire	Workers Compensation Riverview Fire
Operating revenues:				
Use of money and property	$ 26,478	23,966	218,346	99,283
Charges for current services	1,542,591	164,094	146,899	53,775
Aid from other government agencies	-	-	-	-
Total operating revenues	1,569,069	188,060	365,245	153,058
Operating expenses:				
Salaries and employee benefits	-	2,714	-	-
Services and supplies	148,170	9,655	30,511	9,031
Benefit and claim payments	1,599,294	309,290	113,841	(23,660)
Total operating expenses	1,747,464	321,659	144,352	(14,629)
Operating income (loss)	(178,395)	(133,599)	220,893	167,687
Retained earnings/fund balances at beginning of year	267,574	133,095	783,380	522,398
Retained earnings/fund balances at end of year	$ 89,179	(504)	1,004,273	690,085

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

Workers Compensation County	Automotive Liability	Public Liability	State Unemployment Insurance	Medical Liability	Special District Property Insurance	Totals (Memorandum Only) June 30, 1982	Totals (Memorandum Only) June 30, 1981
866,785	188,160	495,398	223,775	251,752	-	2,393,943	1,454,496
1,706,898	292,800	1,404,718	161,417	900,928	38,432	6,412,552	7,754,181
-	-	-	-	-	450,000	450,000	-
2,573,683	480,960	1,900,116	385,192	1,152,680	488,432	9,256,495	9,208,677
-	-	-	-	-	-	2,714	-
201,044	48,458	377,141	16,012	102,645	-	942,667	594,180
190,021	165,881	760,848	365,213	1,229,291	-	4,710,019	5,279,756
391,065	214,339	1,137,989	381,225	1,331,936	-	5,655,400	5,873,936
2,182,618	266,621	762,127	3,967	(179,256)	488,432	3,601,095	3,334,741
1,704,341	993,288	673,411	1,356,912	139,250	-	6,573,649	3,238,908
3,886,959	1,259,909	1,435,538	1,360,879	(40,006)	488,432	10,174,744	6,573,649

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICES FUNDS
FOR THE YEAR ENDED JUNE 30, 1982

	Employee Dental	Long-Term Disability	Workers Compensation Consolidated Fire	Workers Compensation Riverview Fire	Workers Compensation County
Funds provided by:					
Operations:					
Net income (loss)	$ (178,395)	(133,599)	220,893	167,687	2,182,618
Total provided by operations	(178,395)	(133,599)	220,893	167,687	2,182,618
Increase in accounts payable and accrued liabilities	204,224	278,779	-	-	-
Increase in amounts due to other funds	-	-	-	-	-
Decrease in accounts receivable and accrued revenue	-	-	-	-	-
Decrease in amounts due from other funds	-	-	20,208	1,439	146,090
Total funds provided	25,829	145,180	241,101	169,126	2,328,708
Funds used for:					
Increase in accounts receivable and accrued revenue	4,051	3,292	24,346	11,130	86,253
Increase in amounts due from other funds	-	-	-	-	-
Increase in prepaid expense and deposits	-	167	2,113	650	13,488
Decrease in accounts payable and accrued liabilities	-	-	80,054	63,564	977,245
Decrease in amounts due to other funds	2,958	484	12,148	1,379	42,342
Total funds used	7,009	3,943	118,661	76,723	1,119,328
Increase (decrease) in cash and investments	18,820	141,237	122,440	92,403	1,209,380
Balance at beginning of year	295,953	120,399	1,393,591	621,626	5,262,743
Balance at end of year	$ 314,773	261,636	1,516,031	714,029	6,472,123

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICES FUNDS
FOR THE YEAR ENDED JUNE 30, 1982

Automotive Liability	Public Liability	State Unemployment Insurance	Medical Liability	Special District Property Insurance	Totals (Memorandum Only) June 30, 1982	Totals (Memorandum Only) June 30, 1981
266,621	762,127	3,967	(179,256)	488,432	3,601,095	3,334,741
266,621	762,127	3,967	(179,256)	488,432	3,601,095	3,334,741
60,872	541,968	-	-	-	1,085,843	1,052,431
1,708	2,847	681	1,138	-	6,374	-0-
-	-	29,508	-	-	29,508	-0-
-	-	-	1,096,500	-	1,264,237	35,809
329,201	1,306,942	34,156	918,382	488,432	5,987,057	4,422,981
41,810	92,439	-	15,509	-	278,830	98,590
-	168,445	-	-	38,432	206,877	-0-
-	-	-	-	-	16,418	50,000
-	-	63,993	359,168	-	1,544,024	-0-
-	-	-	-	-	59,311	314,559
41,810	260,884	63,993	374,677	38,432	2,105,460	463,149
287,391	1,046,058	(29,837)	543,705	450,000	3,881,597	3,959,832
1,268,311	3,210,910	1,567,134	1,585,493	-0-	15,326,160	11,366,328
1,555,702	4,256,968	1,537,297	2,129,198	450,000	19,207,757	15,326,160

FIDUCIARY FUNDS

COUNTY OF CONTRA COSTA

COMBINING BALANCE SHEET
ALL FIDUCIARY FUNDS
June 30, 1982

	Pension Trust Fund	Agency Funds				Totals (Memorandum Only)	
	Employee Retirement System	Tax Losses Reserve	Unapportioned Taxes	Trust Funds	School and Special Districts	June 30, 1982	June 30, 1981
ASSETS							
Cash and Investments	$ 302,460,898	8,146,958	7,332,615	41,617,195	158,341,990	517,899,656	501,235,218
Accounts Receivable and Accrued Revenue	6,778,150	74,088	739,175	2,748,081	1,716,817	12,056,311	9,860,485
Due from other funds	2,633,569	479,537	4,587,256	780,194	18,717,651	27,198,207	17,942,775
Inventories of materials & supplies	-	-	-	12,850	-	12,850	6,900
Prepaid expenses & deposits	79,733	-		-	2,068,692	2,148,425	1,899,992
Unsecured Taxes Receivable		-	16,155,387	-	-	16,155,387	13,878,931
TOTAL ASSETS	$ 311,952,350	8,700,583	28,814,433	45,158,320	180,845,150	575,470,836	544,824,301
LIABILITIES & FUND EQUITY							
LIABILITIES:							
Warrants outstanding	53,665	-	-	11,138,667	6,438,607	17,630,939	16,176,148
Accounts Payable & Accrued Liabilities	1,619,038	-	936,829	1,673,828	2,279,650	6,509,345	5,978,816
Due to other funds	31,498	-	6,288,074	6,037,312	19,282,242	31,639,126	31,608,135
Unapportioned taxes	-	-	21,575,859	-	-	21,575,859	19,012,787
Unapportioned taxes-impounded	-	-	13,671	-	-	13,671	11,446,785
Due to other districts & agencies	-	8,700,583	-	26,308,513	152,344,386	187,353,482	187,650,019
Matured bonds & coupons payable	-	-	-	-	500,265	500,265	1,477,911
TOTAL LIABILITIES	1,704,201	8,700,583	28,814,433	45,158,320	180,845,150	265,222,687	273,350,601
FUND EQUITY:							
Fund Balance Reserved	310,248,149	-	-	-	-	310,248,149	271,473,700
TOTAL FUND EQUITY	310,248,149	-	-	-	-	310,248,149	271,473,700
TOTAL LIABILITIES & FUND EQUITY	$311,952,350	8,700,583	28,814,433	45,158,320	180,845,150	575,470,836	544,824,301

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 1982

	Balance June 30, 1981	Additions	Deductions	Balance June 30, 1982
TAX LOSSES RESERVE				
Assets				
Cash and Investments	$ 7,758,867	1,478,965	1,090,874	8,146,958
Accounts Receivable	66,692	74,088	66,692	74,088
Due from Other Funds	448,343	479,537	448,343	479,537
	$ 8,273,902	2,032,590	1,605,909	8,700,583
Liabilities				
Due to Other Funds	$ 1,059,973		1,059,973	
Due to Other Agencies and Districts	7,213,929	1,517,556	30,902	8,700,583
	$ 8,273,902	1,517,556	1,090,875	8,700,583
UNAPPORTIONED TAXES				
Assets				
Cash and Investments	$ 21,229,341	1,185,095,508	1,198,992,234	7,332,615
Accounts Receivable	283,709	5,002,311	4,546,845	739,175
Due from Other Funds	4,586,870	4,659,719	4,659,333	4,587,256
Unsecured Taxes Receivable	14,367,448	103,426,057	101,638,118	16,155,387
	$ 40,467,368	1,298,183,595	1,309,836,530	28,814,433
Liabilities				
Accounts Payable	$ 293,864	5,016,163	4,373,198	936,829
Due to Other Funds	5,317,039	6,725,106	5,754,071	6,288,074
Unapportioned Taxes	23,409,680	388,170,754	390,004,575	21,575,859
Unapportioned Taxes - Impounded	11,446,785		11,433,114	13,671
	$ 40,467,368	399,912,023	411,564,958	28,814,433

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 1982

	Balance June 30, 1981	Additions	Deductions	Balance June 30, 1982
TRUST FUNDS				
Assets				
Cash and Investments	$ 54,274,287	914,311,933	926,969,025	41,617,195
Accounts Receivable and Accrued Revenue	1,236,545	4,608,301	3,096,765	2,748,081
Due from Other Funds	887,664	1,149,757	1,257,227	780,194
Inventories of Materials & Supplies	6,900	13,104	7,154	12,850
	$ 56,405,396	920,083,095	931,330,171	45,158,320
Liabilities				
Warrants Outstanding	$ 9,199,993	671,219,973	669,281,299	11,138,667
Accounts Payable and Accrued Liabilties	1,987,928	119,075,818	119,389,918	1,673,828
Due to Other Funds	15,340,898	6,406,876	15,710,462	6,037,312
Due to Other Agencies and Districts	29,876,577	116,432,270	120,000,334	26,308,513
	$ 56,405,396	913,134,937	924,382,013	45,158,320
OTHER DISTRICTS				
Assets				
Cash and Investments	$157,782,775	2,074,366,215	2,073,807,000	158,341,990
Accounts Receivable and Accrued Revenue	17,440,245	12,153,090	27,876,518	1,716,817
Due from Other Funds	13,749,400	31,135,972	26,167,721	18,717,651
Inventories of Materials and Supplies	1,239,081	963,061	2,202,142	-0-
Prepaid Expenses and Deposits	3,180,990	1,521,385	2,633,683	2,068,692
	$193,392,491	2,120,139,723	2,132,687,064	180,845,150
Liabilities				
Warrants Outstanding	$ 6,952,899	424,590,609	425,104,901	6,438,607
Accounts Payable and Accrued Liabilties	44,187,511	742,514,983	784,422,844	2,279,650
Due to Other Funds	13,890,339	32,591,534	27,199,631	19,282,242
Due to Other Agencies and Districts	127,845,596	1,042,518,513	1,018,019,723	152,344,386
Matured Bonds and Coupons Payable	516,146	15,179,091	15,194,972	500,265
	$193,392,491	2,257,394,730	2,269,942,071	180,845,150

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CHANGES IN ASSETS & LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED JUNE 30, 1982

	Balance June 30, 1981	Additions	Deductions	Balance June 30, 1982
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and Investments	$241,045,270	4,175,252,621	4,200,859,133	215,438,758
Accounts Receivable & Accrued Revenue	19,027,191	21,837,790	35,586,820	5,278,161
Due from Other Funds	19,672,277	37,424,985	32,532,624	24,564,638
Inventories of Materials & Supplies	1,245,981	976,165	2,209,296	12,850
Prepaid Expenses & Deposits	3,180,990	1,521,385	2,633,683	2,068,692
Unsecured Taxes Receivable	14,367,448	103,426,057	101,638,118	16,155,387
	$298,539,157	4,340,439,003	4,375,459,674	263,518,486
Liabilities & Fund Equity				
Warrants Outstanding	16,152,892	1,095,810,582	1,094,386,200	17,577,274
Accounts Payable & Accrued Liabilities	46,469,303	866,606,964	908,185,960	4,890,307
Due to Other Funds	35,608,249	45,723,516	49,724,137	31,607,628
Unapportioned Taxes	23,409,680	388,170,754	390,004,575	21,575,859
Unapportioned Taxes - Impounded	11,446,785	-	11,433,114	13,671
Due to Other Agencies & Districts	164,936,102	1,160,468,339	1,138,050,959	187,353,482
Matured Bonds & Coupons Payable	516,146	15,179,091	15,194,972	500,265
	$298,539,157	3,571,959,246	3,606,979,917	263,518,486

GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
As of June 30, 1982

FUNCTION AND ACTIVITY	Total	Land	Buildings & Improvements	Buildings & Improvements -Lease Purchase	Equipment	Equipment -Lease Purchase
General Government:						
Legislative and Administrative	$ 113,602	—	—	—	100,353	13,249
Finance	324,033	—	—	—	324,033	—
Counsel	50,190	—	—	—	28,109	22,081
Personnel	332,527	—	—	—	270,699	61,828
Elections	1,652,971	—	—	—	1,652,971	—
Communications	8,994	—	—	—	8,994	—
Property Management	6,710,875	—	—	—	6,710,875	—
Plant Acquisition	41,855,752	2,514,404	21,702,894	17,638,454	—	—
Other General	1,092,759	—	—	—	505,439	587,320
Total General Government	52,141,703	2,514,404	21,702,894	17,638,454	9,601,473	684,478
Public Protection:						
Judicial	1,111,962	—	—	—	1,101,657	10,305
Police Protection	2,168,811	—	—	—	2,041,976	126,835
Detention and Correction	35,031,023	1,491,519	30,007,927	2,582,022	949,555	—
Protective Inspection	69,782	—	—	—	69,782	—
Other Protection	395,190	—	—	—	395,190	—
Total Public Protection	38,776,768	1,491,519	30,007,927	2,582,022	4,558,160	137,140
Health and Sanitation:						
Health	532,755	—	—	—	532,755	—
Hospital Care	44,076	—	—	—	4,330	39,746
Sanitation	45,910	—	—	—	45,910	—
Total Health and Sanitation	622,741	—	—	—	582,995	39,746
Public Assistance:						
Assistance Administration	273,529	—	—	—	273,529	—
Veterans Services	4,075	—	—	—	4,075	—
Other Assistance	247,491	—	—	—	247,491	—
Total Public Assistance	525,095	—	—	—	525,095	—
Education:						
Library Services	2,880,097	111,942	1,552,886	955,303	259,966	—
Agricultural Education	10,175	—	—	—	10,175	—
Total Education	2,890,272	111,942	1,552,886	955,303	270,141	—
Public Ways and Facilities	655,264	—	—	—	623,154	32,110
Recreation and Cultural Services	929,990	141,860	788,130	—	—	—
Total General Fixed Assets	$96,541,833	4,259,725	54,051,837	21,175,779	16,161,018	893,474

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 1982

FUNCTION AND ACTIVITY	Balance July 1, 1981	Additions	Deletions	Transfers	Balance June 30, 1982
General Government:					
Legislative and Administrative	$ 97,281	18,698	3,154	777	113,602
Finance	287,762	31,736	—	4,535	324,033
Counsel	21,970	27,129	—	1,091	50,190
Personnel	165,337	160,108	—	7,082	332,527
Elections	1,033,284	618,745	-	942	1,652,971
Communications	8,994	--	—	—	8,994
Property Management	6,160,965	705,400	155,490	—	6,710,875
Plant Acquisition	32,521,889	11,474,114	2,140,251	--	41,855,752
Other General	459,868	632,821	—	70	1,092,759
Total General Government	40,757,350	13,668,751	2,298,895	14,497	52,141,703
Public Protection:					
Judicial	1,149,790	129,198	843	(166,183)	1,111,962
Police Protection	1,715,194	477,441	25,574	1,750	2,168,811
Detention and Correction	34,420,758	737,770	299,245	171,740	35,031,023
Protective Inspection	66,362	7,437	1,427	(2,590)	69,782
Other Protection	393,342	26,367	23,608	(911)	395,190
Total Public Protection	37,745,446	1,378,213	350,697	3,806	38,776,768
Health and Sanitation:					
Health	474,845	56,778	—	1,132	532,755
Hospital Care	4,330	39,746	—	—	44,076
Sanitation	45,910	—	—	—	45,910
Total Health and Sanitation	525,085	96,524	—	1,132	622,741
Public Assistance:					
Assistance Administration	267,864	16,838	11,173	—	273,529
Veterans Services	2,094	1,981	—	—	4,075
Other Assistance	307,103	10,135	50,312	(19,435)	247,491
Total Public Assistance	577,061	28,954	61,485	(19,435)	525,095
Education:					
Library Services	2,807,571	72,526	—	—	2,880,097
Agricultural Education	10,175	-		—	10,175
Total Education	2,817,746	72,526	—	-	2,890,272
Public Ways and Facilities	432,475	228,274	5,485	—	655,264
Recreation and Cultural Services	923,859	6,131	-	--	929,990
Total General Fixed Assets	$83,779,022	15,479,373	2,716,562	—	96,541,833

STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
000'S

	General & Administration	Public Protection	Health & Sanitation(1)	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1972-73	14,129	24,365	4,452	97,428	3,594	9,810	566	154,344
1973-74	15,131	28,612	4,975	95,866	3,793	10,813	532	159,722
1974-75	17,201	33,137	5,574	101,857	4,293	13,202	503	175,767
1975-76	18,540	39,354	6,829	114,326	4,913	13,715	464	198,141
1976-77	20,947	42,540	7,306	123,262	5,312	10,726	467	210,560
1977-78	24,294	49,508	43,153	103,030	5,898	13,228	460	239,571
1978-79	29,341	50,373	21,110	85,613	5,562	11,911	35	203,945
1979-80	28,013	56,809	22,526	102,319	5,991	14,301	1,055	231,014
1980-81	23,286	65,130	26,776	115,759	5,206	16,047	1,573	253,777
1981-82	27,612	73,046	29,328	114,170	5,178	15,807	2,598	267,739

(1) On July 1, 1978, the County Hospital became an enterprise fund. The amounts shown since then include the County General Fund's subsidy of the enterprise fund. Prior to 1977-78, the County Hospital was included in Public Assistance.

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000'S

	Taxes	Licenses & Permits	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Government Agencies	Charges for Current Services	Other	Total
1972-73	56,184	1,250	1,343	1,627	85,686	14,809	1,264	162,163
1973-74	58,029	1,314	1,686	4,456	82,026	14,627	1,259	163,397
1974-75	64,385	1,244	1,682	4,081	80,589	21,302	5,299	178,582
1975-76	74,905	1,773	1,654	3,136	90,923	24,901	1,131	198,423
1976-77	84,296	2,216	1,628	3,562	98,485	26,552	2,107	218,846
1977-78	89,682	2,595	1,676	5,544	112,640	29,659	671	242,467
1978-79	45,109	2,629	2,210	8,494	125,181	12,785	1,303	197,711
1979-80	54,664	3,303	2,381	14,145	134,422	14,520	894	224,329
1980-81	63,406	3,036	2,697	16,248	148,170	18,023	1,332	252,912
1981-82	66,392	2,936	2,957	12,420	143,922	21,413	2,270	252,310

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1972-73	56,510	10,769	11,636	19,124	144,773	23,203	266,015
1973-74	62,289	12,537	13,102	22,073	155,966	24,589	290,556
1974-75	68,812	14,467	15,932	22,960	162,096	30,290	314,557
1975-76	80,688	18,218	17,861	24,184	175,950	32,721	349,622
1976-77	88,085	20,067	24,638	29,428	192,966	37,056	392,240
1977-78	94,251	21,360	28,045	30,861	219,623	43,682	437,822
1978-79	41,230	9,937	20,756	21,864	104,306	24,931	223,024
1979-80	48,792	19,713	24,824	25,276	79,203	34,125	231,933
1980-81	59,200	24,752	29,551	28,782	91,507	38,947	272,739
1981-82	67,197	26,314	35,837	32,640	96,285	42,998	301,271

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies.

(2) The County is divided into 1,588 Tax Rate Areas, each of which represents a separate configuration of Tax Rates for Overlapping Governments. A complete list of tax rates within each Tax Rate Area is available in a separate publication from the Auditor-Controller's Office.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1950-51	$ 17,583,876	$ 247,111	1.41 %	$ 257,080	$ 13,580	5 %
1951-52	20,624,560	274,692	1.33	397,800	36,190	9
1952-53	23,877,296	280,576	1.18	489,820	68,360	14
1953-54	26,731,104	331,242	1.24	574,820	120,140	21
1954-55	30,273,602	403,795	1.33	691,720	171,980	25
1955-56	34,851,422	420,162	1.21	731,050	253,430	35
1956-57	43,912,075	565,671	1.29	916,902	340,907	37
1957-58	48,149,493	699,063	1.45	1,113,541	449,106	40
1958-59	52,428,585	662,735	1.26	1,063,646	579,517	54
1959-60	57,040,391	782,912	1.37	1,252,733	704,943	56
1960-61	62,747,991	1,075,908	1.71	1,565,990	852,591	54
1961-62	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1962-63	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1963-64	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1964-65	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1965-66	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1966-67	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1967-68	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1968-69	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1969-70	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1970-71	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1971-72	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1972-73	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1973-74	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1974-75	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1975-76	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1976-77	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1977-78	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1978-79	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1979-80	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1980-81	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1981-82	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51

The County of Contra Costa and its subsidiary political subdivisions operate under the provisions of Sections 4701 to 4717 of the Revenue and Taxation Code of the State of California. These sections provide an alternative method of apportioning secured taxes whereby agencies levying taxes through the county roll may receive from the county 100 percent of their taxes at the time they are levied. The county treasury's cash position (from taxes) is insured by a special fund (Tax Losses Reserve Fund) accumulated from delinquent penalties and gains from tax sales.

COUNTY OF CONTRA COSTA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	SECURED		UNSECURED		TOTAL		Ratio of Assessed to Estimated Actual
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1972-73	1,845,850,430	7,383,401,720	131,548,802	526,195,208	1,977,399,232	7,909,596,928	25
1973-74	2,059,332,750	8,237,331,000	142,803,163	571,212,652	2,202,135,913	8,808,543,652	25
1974-75	2,326,972,411	9,307,889,644	156,618,517	626,474,068	2,483,590,928	9,934,363,712	25
1975-76	2,626,719,353	10,506,877,412	191,829,288	767,317,152	2,818,548,641	11,274,194,564	25
1976-77	2,990,010,470	11,960,041,880	207,674,196	830,696,784	3,197,684,666	12,790,738,664	25
1977-78	3,487,016,051	13,948,064,204	226,092,651	904,370,604	3,713,108,702	14,852,434,808	25
1978-79	3,823,797,632	15,295,190,528	255,409,097	1,021,636,388	4,079,206,729	16,316,826,916	25
1979-80	4,106,852,283	16,427,409,132	267,755,614	1,071,022,456	4,374,607,897	17,498,431,588	25
1980-81	4,524,135,584	18,096,542,336	199,012,674	796,050,696	4,723,148,258	18,892,593,032	25
1981-82	20,736,157,627	20,736,157,627	912,039,796	912,039,796	21,648,197,423	21,648,197,423	100

NOTE: Effective with Fiscal Year 1981-82, State law required that property be assessed at 100% of full value.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN YEARS

	Construction Valuation (000's) (1)		New Dwelling Units (1)			Property Values (000's)			
Year	Residential	Non-Residential	Single Family	Multiple Family	Bank Deposits (2) (000's)	Residential	Commercial	Industrial	Land
1972	201,333	60,142	5,687	3,684		3,961,126	1,021,129	2,647,342	280,000
1973	191,406	58,283	4,723	2,113		4,702,001	1,101,068	2,699,819	305,656
1974	145,292	63,111	3,269	768		5,453,966	1,244,776	2,929,644	306,972
1975	158,873	75,799	3,797	517		6,031,694	1,431,823	3,506,275	304,403
1976	298,730	58,642	6,122	1,026	1,614,559	6,979,906	1,545,121	3,949,780	315,931
1977	424,604	101,762	9,059	1,345	1,729,853	8,480,740	1,730,309	4,325,029	316,357
1978	284,976	130,012	4,993	1,415	2,004,547	9,437,653	1,882,962	4,668,244	327,968
1979	327,107	129,187	5,608	781	2,244,722	10,248,831	2,103,312	4,773,572	372,717
1980	306,175	158,804	4,566	854	2,423,862	12,021,357	2,104,635	4,352,853	413,748
1981	227,924	205,905	2,523	585	2,670,070	13,824,539	2,439,752	4,924,965	458,941

Source: (1) "California Construction Trends," Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits," Decision Research Sciences Incorporated.
Totals by County for years prior to 1976 are not available.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

Full Cash Value (1981-82)	$21,648,197,423
Population	665,200(1)

	Debt Applicable July 1, 1982(2) Percentage	Amount
Contra Costa County	100.000%	$ --
Contra Costa County Juvenile Facilities Corporation(4)	100.000	1,705,000
Contra Costa County Public Facilities Corporation(4)	100.000	4,500,000
Bay Area Rapid Transit District	34.099	215,164,690
East Bay Municipal Utility District	40.326	51,128,932
School Districts and School Building Corporations	(3)	39,150,000
Special Districts	(3)	61,946,380
Cities and Special Districts 1915 Act Bonds	100.000	32,829,000
Cities and City Lease Purchase Obligations	100.000	54,020,000
Total Gross Direct and Overlapping Bonded Debt		$460,444,002
Less: Self-Supporting City, Water and Special District Bonds (Estimated)		(8,500,000)
East Bay Municipal Utility District (100% Self-Supporting)		(51,128,932)
Total Net Direct and Overlapping Bonded Debt		$400,815,070

	Ratio to Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligations)(5)	0.03%	$ 9
Total Gross Direct and Overlapping Bonded Debt	2.13	692
Total Net Direct and Overlapping Bonded Debt	1.85	603
Full Cash Value	--	32,544

(1) January 1, 1982 State Department of Finance estimate.
(2) Excludes sales, if any, between June 1, 1982 and July 1, 1982. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, and amounts payable under State water contracts.
(3) Various, mostly 100 percent.
(4) A County lease rental obligation.
(5) Contra Costa County has no direct general obligation bonds outstanding.

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
POPULATION

Jurisdiction	Date of Incorporation	1930	1940	1950	1960	1970	Special Census 1975	1980	1982
Antioch	February 2, 1872	3,563	5,106	11,051	17,305	28,060	33,215	43,559	44,100
Brentwood	January 1, 1948	--	--	1,729	2,186	2,649	3,662	4,434	4,680
Clayton	March 18, 1964	--	--	--	--	1,385	1,790	4,325	4,350
Concord	February 2, 1905	1,125	1,373	6,953	36,208	85,164	94,673	103,251	101,100
El Cerrito	August 20, 1917	3,870	6,137	18,011	25,437	25,190	22,950	22,731	22,400
Hercules	December 15, 1900	392	343	343	310	252	121	5,963	6,475
Lafayette	July 22, 1968	--	--	--	--	20,484	19,628	20,879	22,250
Martinez	April 1, 1876	6,569	7,381	8,268	9,604	16,506	18,702	22,582	23,550
Moraga	November 13, 1974	--	--	--	--	--	14,418	15,014	14,700
Pinole	June 25, 1903	781	934	1,147	6,064	13,266	15,337	14,253	14,300
Pittsburg	June 22, 1903	9,610	9,520	12,763	19,062	20,651	24,347	33,034	35,050
Pleasant Hill	November 14, 1961	--	--	--	--	24,610	25,398	25,124	26,650
Richmond	August 7, 1905	20,093	23,642	99,545	71,584	79,043	70,126	74,676	74,900
San Pablo	April 26, 1948	--	--	14,476	19,687	21,461	19,392	19,750	20,700
Walnut Creek	October 19, 1914	1,014	1,578	2,420	9,903	39,844	46,034	53,643	55,200
Total Incorporated		47,017	56,014	176,706	217,350	378,565	409,793	463,218	470,405
Unincorporated		31,591	44,436	122,278	191,680	177,240	173,036	194,034	194,795
TOTAL COUNTY	September 9, 1850	78,608	100,450	298,984	409,030	555,805	582,829	657,252	665,200

Source: U.S. Census; 1930-1980; State Department of Finance; 1975 and 1982

COUNTY OF CONTRA COSTA
DEMOGRAPHIC STATISTICS
AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT

	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79 (1)	1979-80	1980-81	1981-82
ELEMENTARY SCHOOLS:									
Antioch Unified	6,251	6,418	6,454	6,473	6,538	6,441	6,524	6,475	6,575
Brentwood	1,227	1,265	1,222	1,342	1,291	1,123	1,143	1,192	1,231
Byron Union	276	259	275	291	320	327	343	359	365
Canyon	32	28	36	36	38	28	25	23	27
John Swett Unified	1,288	1,241	1,242	1,239	1,240	1,236	1,231	1,226	1,181
Knightsen	279	284	367	457	460	255	250	224	211
Lafayette	3,710	3,736	3,741	3,635	3,392	2,977	2,850	2,712	2,634
Martinez Unified	2,913	2,865	2,845	2,678	2,520	2,223	2,128	2,011	2,016
Moraga	2,819	2,793	2,787	2,649	2,469	2,199	2,049	1,921	1,758
Mt. Diablo Unified	31,404	30,828	29,998	28,907	28,309	24,842	23,668	22,438	21,345
Oakley Union	908	897	956	895	841	820	869	973	990
Orinda Union	2,833	2,811	2,687	2,612	2,500	2,309	2,206	2,014	1,901
Pittsburg Unified	4,291	4,173	4,335	4,359	4,415	4,194	4,243	4,359	4,501
Richmond Unified	26,443	25,325	24,247	22,887	21,812	20,899	19,464	19,125	18,912
San Ramon Valley Unified	8,227	8,422	8,660	8,977	9,520	9,423	9,503	9,656	9,570
Walnut Creek	3,616	3,621	3,460	3,358	3,164	2,883	2,634	2,446	2,353
County Special Schools	352	377	466	365	413	434	130	507	523
Juvenile Hall	51	56	52	53	33	32	58	79	72
Total	96,920	95,399	93,830	91,213	89,275	82,645	79,318	77,740	76,165
HIGH SCHOOLS:									
Acalanes Union	8,006	8,140	8,271	8,290	8,167	6,747	6,690	6,530	6,164
Antioch Unified	2,587	2,710	2,778	2,865	2,970	2,725	2,840	2,796	2,791
John Swett Unified	655	650	675	686	639	631	590	554	500
Liberty Union	1,170	1,186	1,261	1,293	1,387	1,281	1,327	1,353	1,365
Martinez Unified	1,477	1,609	1,862	2,490	2,184	1,587	2,014	1,987	1,960
Mt. Diablo Unified	15,724	16,061	16,864	16,808	15,341	13,346	14,444	13,187	12,983
Pittsburg Unified	1,994	2,144	2,252	2,342	2,323	2,295	2,272	2,343	2,251
Richmond Unified	11,422	11,651	11,666	11,425	10,977	10,444	9,518	9,339	9,087
San Ramon Valley Unified	3,686	3,956	4,171	4,443	4,718	4,528	4,691	4,687	4,663
County Special Schools	129	124	142	158	339	323	389	316	273
Juvenile Hall	261	274	254	249	289	225	335	425	482
Regional Occupation Program	59	479	493	379	788	838	1,009	1,280	1,680
Total	47,170	48,984	50,689	51,428	50,122	44,970	46,119	44,797	44,199
CONTRA COSTA COMMUNITY COLLEGE:	16,436	19,518	21,112	20,786	19,800	18,053	18,693	18,812	19,400
TOTAL AVERAGE DAILY ATTENDANCE:	160,526	163,901	165,631	163,427	159,197	145,668	144,130	141,349	139,764

NOTES: (1) Most districts curtailed or eliminated Summer School and Adult Education for the year 1978-79. Since then, Adult Education has been reinstated, but Summer School has not.

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1982

TAXPAYER	TYPE OF BUSINESS	1981-82 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Pacific Gas & Electric	Utility	980,135,250	4.73
Chevron	Petroleum Refining	972,167,833	4.69
Pacific Telephone	Utility	358,184,917	1.73
Shell Oil Company	Petroleum Refining	285,525,833	1.38
Union Oil Company	Petroleum Refining	217,008,667	1.05
Tosco	Petroleum Refining	198,261,500	0.95
Dow Chemical	Chemical Manufacturing	186,563,417	0.90
U. S. Steel	Steel Manufacturing	160,056,833	0.77
Sun Valley	Commercial Shopping Center	92,240,250	0.44
C & H Sugar	Sugar Refining	84,051,000	0.40
		3,534,195,500	17.04

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	JUNE 1982 PRIMARY ELECTION	NOVEMBER 1980 GENERAL ELECTION
REGISTERED VOTERS	375,460	358,560
NUMBER VOTING	207,846	291,155
PERCENT VOTING	55.36	81.20

ROADS: 1,019 miles of County maintained steeets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1968	3905		7.1
1969	4291	9.9	7.7
1970	4669	8.8	8.4
1971	5194	11.2	9.1
1972	5351	3.0	9.4
1973	5541	3.6	9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1